

## **Application of GST/HST to Yukon First Nations and Yukon Indians**

The application of GST/HST to Yukon First Nations and Indians who are members of such First Nations will depend on whether a final land claim agreement is in place.

### **Yukon First Nations with a final agreement**

Yukon First Nations with a final agreement in place, as well as Indians who are members of such First Nations and resident in the Yukon, do not benefit from the tax relief provided under section 87 of the *Indian Act*. Appendix I identifies the Yukon First Nations that have a final agreement in place at this time.

Consequently, suppliers who are registrants must collect and remit GST/HST on all taxable goods and services acquired by:

- Yukon First Nations with a final agreement in place; or
- Yukon resident Indians who are members of such Yukon First Nations.

Members of Yukon First Nations with a final agreement in place, who are Indians but not resident in the Yukon are entitled to the tax relief, provided the other conditions set out in Technical Information Bulletin (TIB) B-039R, *GST Administrative Policy – Application of GST to Indians*, are met.

**Update:** Most of the Yukon First Nations with a final agreement have now entered tax administration agreements with the Government of Canada to impose a First Nations goods and services tax (FNGST). As of July 1, 2004, the FNGST replaced the GST on supplies made on or delivered to the settlement lands of these First Nations (identified in Appendix I). Please see the publication RC4365, *First Nations Goods and Services Tax (FNGST)*, for more information on the FNGST.

### **Yukon First Nations with no final agreement**

The Canada Revenue Agency (CRA) recognizes that the Yukon First Nations without a final agreement in place continue to benefit from the tax relief provided under section 87 of the *Indian Act*. This means that relief from the GST/HST is available to Yukon bands where no final agreement is in place, their band-empowered entities, and Indians who are members of such bands, provided that the conditions set out in TIB B-039R are met. Yukon First Nations without a final agreement in place are identified in Appendix II.

### **Other Indian bands and their members acquiring goods and services**

Indian bands from outside the Yukon and their members who acquire goods and services in the Yukon are eligible for tax relief and rebates if the conditions set out in TIB B-039R are met.

**Note:** The requirement to pay FNGST is not impacted by section 87 of the *Indian Act*. As such an Indian, Indian band or band-empowered entity acquiring goods or services on or delivered to the lands of a First Nation that has imposed FNGST will be subject to the FNGST.

### **Identification of Yukon Indians and Yukon bands eligible for tax relief**

To determine whether a Yukon Indian may be eligible to acquire goods or services without payment of the GST/HST, it is necessary to establish whether the Yukon Indian is a member of a band that has no final agreement in place. Generally, the CRA accepts as evidence a “Certificate of Indian Status” card issued by the Department of Indian Affairs and Northern Development. The Indian band name or alternatively the first three digits of the registry number appearing on the card may be used to determine the Indian band to which the individual belongs. A list of band numbers that apply to Yukon Indian bands is set out in Appendices I and II.

Tax relief applies to a Yukon band that has no final agreement in place, its band-empowered entities and Indians who are members of that band, provided that the conditions set out in TIB B-039R are met.

Where a Yukon First Nation has signed a final agreement, its Indian members cannot acquire goods or services relieved of tax unless they reside outside of the Yukon. Where tax relief is available, the vendor should keep adequate evidence to show where the purchaser was resident, as well as the other documentation required under conditions set out in TIB B-039R.

### **Reserves in the Yukon**

For purposes of the *Indian Act* and therefore for the application of tax relief as set out in TIB B-039R, there are two reserves in the Yukon: Carcross/Tagish and Kwanlin Dun.

For Yukon First Nations with a final agreement in place, the land is not considered to be a reserve for purposes of section 87 of the *Indian Act*. As well there is no tax relief available where goods are delivered to land set aside.

## Appendix I

### **Yukon First Nations with a final agreement in place** (The check mark indicates the First Nations that have FNGST.)

<b>Band</b>	<b>Former Band Number</b>
✓ Champagne and Aishihik First Nations	507
✓ First Nation of Nacho Nyak Dun	495
✓ Little Salmon/Carmacks First Nation	492
✓ Selkirk First Nation	498
✓ Teslin Tlingit Council	499
✓ Tr'ondek Hwech'in First Nation	494
✓ Vuntut Gwitchin First Nation	496
✓ Ta'an Kwach'an Council	508
Kluane First Nation	503

## Appendix II

### **Yukon First Nations without a final agreement in place**

<b>Band</b>	<b>Band Number</b>
Carcross/Tagish First Nation	491
Kwanlin Dun First Nation	500
Liard First Nation	502
Ross River Dena Council	497
White River First Nation	506